IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 6TH DECEMBER 2007 / 15TH AGRAHAYANA 1929

WP(C).No. 33397 of 2005(A)

PETITIONER:

VALSAMMA JOSEPH, W/O.E.P.JOSEPH,
ELAMPALLIL, PUNJAKKARA, P.O.SEETHAMOUNT,
MULIANKOLLI, PULPALLI, WAYANAD.

BY ADV. SRI.V.RAJAGOPAL

RESPONDENTS:

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1. THE DISTRICT COLLECTOR, WAYANAD,
KALPETTA.

2. THE TAHSILDAR, REVENUE RECOVERY,
AMBALAVAYAL.

3. E.P.JOSEPH, S/O.PATHROSE,
ELAMPALLIKAL, (UNDERGOING IMPRISONMENT IN
CENTRAL PRISON, KANNUR).

R1 AND R2 BY G.P. SRI. K.P. PRADEEP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE SALE NOTICE ISSUED BY THE 2ND RESPONDENT TO THE THIRD RESPONDENT DATED 22.2.2005

EXT.P2 TRUE COPY OF THE COMMUNICATION DATED 22.9.2005 ISSUED BY THE 2ND RESPONDENT.

EXT.P3 TRUE COPY OF THE PETITION DATED 17.11.2005 SUBMITTED BY THE PETITIONER

EXT.P4 STRUE COPY OF THE ACKNOWLEDGEMENT CARD DATED 17.11.2005 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER.

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N. RAMACHANDRAN NAIR, J.

W.P.C. NO. 33397 OF 2005

Dated this the 6th day of December, 2007

JUDGMENT

Petitioner is challenging recovery proceedings for recovery of arrears of sales tax due from the third respondent, who was in prison, when W.P. was filed. This Court considered petitioner's case to save her residential property and directed sale of property other than the residential house and adjoining land. Petitioner was also given an option to sell part of the land and settle liability. However, Government Pleader reported that when sale was notified there was no taker and therefore Government purchased the property, except the house and adjoining land (15 cents) for Re.1/-. In the circumstances, W.P. is closed directing the second respondent to take over physical possession of the purchased land and send a statement to the District Collector for him to sell it, if possible, or utilise the land for any purpose of Government. If the land cannot be sold or utilised for any Govt. purpose, then recovery can be continued against the house also. Petitioners can still look for purchaser for the land purchased by Govt., and if liability is settled by sale of land, respondents should permit sale.

(C.N. RAMACHANDRAN NAIR)
Judge